


2161974

**THE
INTERAGENCY
AUDITOR
TRAINING
CENTER
BULLETIN
FOR FISCAL YEAR 1974**



**Interagency Auditor Training Center
Washington, D. C.**



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INTERAGENCY AUDITOR TRAINING CENTER

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Harry Levine



FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION

NATIONAL OFFICE: 727 SOUTH 23RD STREET, SUITE 120, ARLINGTON, VA 22202 (703) 684-6931

July 1, 1973

Mr. Elwood A. Platt
Director, Interagency Auditor Training Center
Department of Commerce
Woodmont Building
8120 Woodmont Avenue
Washington, D.C. 20011

Dear Mr. Platt:

One of the most difficult tasks facing the professional man today is keeping up with the ever-increasing flow of new knowledge, sophisticated theories and modern techniques in his chosen field. Recognizing that failure to advance is to fall behind, the professions have recommended to their memberships programs of continuing education as one important means for obtaining an insight into current technical and professional developments.

The Government accountant at the local, state or federal level, working in today's complex financial environment, has the same needs as other professionals. He must not only be conversant with but proficient in the use of the latest accounting and auditing techniques and methodology.

The Federal Government Accountants Association is vitally interested in educational opportunities which will assist its members in meeting their requirements for personal development. Our Association holds in high regard and is pleased to endorse the Interagency Auditor Training Center and its programs for continuing education of Government accountants.

Sincerely yours,

HARRY LEVINE
President

INTERAGENCY AUDITOR TRAINING CENTER

Background

A. ESTABLISHING THE CENTER

One of the major problems that confronts a federal audit organization is the training and professional development of its audit staff.

Although some types of auditor training are available at various outside institutions, organizations and groups, it is entirely too fragmented to permit proper planning, and generally has not been fully responsive to the needs of the Federal auditor.

Larger audit organizations, such as the General Accounting Office, the U.S. Army Audit Agency, and the Defense Contract Audit Agency are currently providing their audit staff with formalized in-house training. However, the smaller audit organizations are unable to provide their staffs with similar training internally because of the resources required to conduct a formalized training program.

Accordingly, on December 5, 1967, under the leadership of the Department of Commerce, representatives of several of the smaller audit agencies met to discuss ways and means to solve their individual training problems. As a result of this meeting, it was unanimously agreed that the training needs of smaller organizations could best be met by a cooperative pooling of resources, in terms of funds for administering the program and in providing instructors to teach.

Therefore, it was proposed by representatives of eight Federal agencies that they join forces and develop and institute a joint training program to accommodate the training needs of all participating organizations. A prospectus was prepared for submission to the U.S. Civil Service Commission for approval since this agency is empowered to promote and coordinate interagency training among Federal agencies.

B. APPROVAL AND AUTHORITY

On May 13, 1968, the objectives of the Center were approved by the U.S. Civil Service Commission pursuant to the Government Employees Training Act of 1958 and Executive Order 11, 348,

dated April 20, 1967. Both of these directives encourage the establishment of interagency training as one of the most effective means of providing developmental opportunities to federal employees. The Commission requested that the training be made available to Government agencies and departments other than the sponsors. Accordingly, the Center actively solicits and encourages participation from all Federal Agencies. The Commission also requested that the training be given in strategic locations in addition to the Washington, D. C. area.

Also, on November 18, 1968, in a speech to the "Management Techniques for Auditors" class, the Honorable Frank H. Weitzel, then Assistant Comptroller General of the United States, said that he, the Comptroller General, and the entire U.S. General Accounting Office wholeheartedly endorse the objectives of the Center.

C. MISSION

The Interagency Auditor Training Center is the only Federal facility with the mission of conducting interagency training orientated to the specific needs of the Government auditor. The objective of the Center is to make available to all Government auditors a comprehensive training program in which they might participate without regard to size or audit training facilities of their own offices. This training program may be used by:

1. Audit offices which do not have a training program or in-house training facilities.
2. Audit offices which do have in-house training facilities.

Courses offered by the Center can give the first group a comprehensive training program and the courses can supplement and add variety to the audit training programs of the second group. The courses can bring about an exchange and cross-fertilization of ideas for both groups. The training program of the Center is a means to assist all audit offices to satisfy their training needs and discharge their responsibilities in consonance with the Government Training Act.

D. ORGANIZATION

The Center is organizationally located in the Office of the Assistant Secretary for Administration, Department of Commerce. It is managed by a Director who reports administratively to the Deputy Assistant Secretary for Administration and the Assistant Secretary for Administration.

Representatives of the twelve sponsors act as a Board of Directors and meet with the Director to discuss broad policies and major problems as the need arises.

The Director, representatives of the sponsoring offices, and other qualified federal personnel serve as instructors.

E. FUNDING

The Center is basically supported and sponsored by twelve Federal agencies who annually contract to contribute funds in payment for anticipated enrollments. Such commitment of the sponsors covers the minimum operating expenses of the Center. Additional funds from nonsponsors permit improvement and expansion of the Center's capabilities.

F. TRAINING FACILITIES

In January 1971, the Center moved to new and larger quarters in the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland 20014, a suburb of Washington, D. C. For mailing purposes, however, we continue to use Washington, D. C. in our address.

The Center has two fully equipped classrooms, a student lounge and administrative offices on the sixth floor. The primary classroom (48' x 22') has seven windows with a view of the National Naval Medical Center and the National Institutes of Health. This location provides an atmosphere conducive to study and away from the turmoil of the downtown Washington area.

For local residents, a three level Montgomery County parking lot is located next to the building with parking meters where one can park for three hours for twenty-five cents up to a maximum of twelve hours for one dollar.

For out-of-town students, limousine service is available from either National or Dulles Airport direct to the following hotels, all of which are located in Bethesda, Maryland and are within walking distance of the Center:

Bethesdan Motor Hotel
Holiday Inn
Ramada Inn
United Inn of America

G. STATE AND LOCAL GOVERNMENT AUDITORS' PARTICIPATION

1. Intergovernmental Cooperation Act of 1968

The Intergovernmental Cooperation Act of 1968 (Public Law 90-577), approved October 16, 1968, enabled the Center to extend its training opportunities to state and local government auditors.

Section 301 of this Act conferred blanket authority upon all federal departments by authorizing "all departments and agencies of the executive branch of the Federal Government which do not have such authority to provide reimbursable specialized or technical services to state and local governments." "Specialized or technical services" was defined in Section 108 to include training activities.

OMB Circular No. A 97, issued on August 29, 1969, promulgated the rules and regulations for providing the specialized or technical services to state or local units of government pursuant to the Act. In accordance therewith, the Center is authorized to offer its training courses to state and local governments.

In fiscal year 1973 the Center had 374 state enrollments with all fifty states participating, as indicated in Appendix III.

Courses designed exclusively for State and local auditors will be offered in fiscal year 1973 as indicated in Appendix I.

2. Intergovernmental Personnel Act of 1970

The Intergovernmental Personnel Act of 1970 (Public Law 91-648), approved January 5, 1971, is designed to reinforce the federal system by strengthening the personnel resources of State and local governments and improve intergovernmental cooperation in the administration of grant-in-aid programs.

These objectives will be accomplished under various provisions of the Act:

1. To provide grants for improvement of State and local personnel administration
2. To authorize Federal assistance in training State and local employees
3. To provide grants to State and local governments for training of their employees

The Center does provide audit training opportunities to State and local governments under certain provisions of the Act. Those interested in having the Center assist them in strengthening their audit personnel resources should contact the Center Director to explore this possibility.

H. FISCAL YEAR 1973 ACTIVITIES

1. Courses and Enrollments

The Interagency Auditor Training Center has been in existence for five years, becoming operative on August 12, 1968. It is interesting to note the growth and progress of the Center as

evidenced by the increased number of courses offered and increased enrollments, as follows :

<i>Fiscal Year</i>	<i>Number of Courses Offered</i>	<i>% Increase Over 1969</i>	<i>% Increase In Enrollments Over 1969</i>
1969	18	—	—
1970	28	55%	65%
1971	36	100%	134%
1973	50	178%	222%

In addition to the sponsoring agencies, the Center had participants from 62 other federal agencies and/or organizational units (as indicated in Appendix IV) during fiscal year 1973.

2. Other Significant Accomplishments

During fiscal year 1973, the Center expanded the scope and depth of its operations. Significant accomplishments or actions taken include:

- a. Expansion to Latin America conducting the first Operational Auditing Courses ever held in South America. Two courses were conducted for the Comptroller General of Lima, Peru attended by 60 of the top Peruvian, Venezuelan, Brazilian and Chilean Auditors.
- b. Conducted first Operational and Performance Auditing Course in Puerto Rico attended by 42 of 120 professional staff members of the Office of Controller, Commonwealth of Puerto Rico.
- c. In cooperation with the Law Enforcement Assistance Administration, conducted the first "Seminar for Head State Auditors," attended by 39 of the Head State Auditors.
- d. Conducted two courses in a foreign language using simultaneous interpreters.
- e. Conducted courses at the site:
 - 1) Denver, Colo.
 - 2) Frankfort, Ky.
 - 3) Jefferson City, Mo.
 - 4) Juneau, Alaska
 - 5) Lima, Peru
 - 6) New Orleans, La.
 - 7) New York, N.Y.
 - 8) San Francisco, Calif.
 - 9) San Juan, Puerto Rico
- f. Signed memorandum of understanding with the Federal Government Accountants Association (FGAA) under which the Center will contract with FGAA to provide professional training services.
- g. Addition of new courses to the curriculum: e.g. Auditing the Budget Process and Seminar on Audit Standards.
- h. Expansion to California at the request of the San Francisco, FGAA Chapter. During FY 1973 seven courses were conducted in California.

- i. Conducted specifically requested special courses in addition to regularly scheduled and tailor-made courses:
 - 1) Auditing Systems Supported by ADP Equipment—Auditor of Public Accounts, Kentucky
 - 2) Auditor Instructor Training Seminar—LEAA
 - 3) Development and Presentation of Audit Findings—State Auditor of Missouri
 - 4) Flow Charting and Its Applicability to Auditing—Division of Legislative Audit, Alaska
 - 5) Operational Auditing—Comptroller General, Peru
 - 6) Performance Auditing—Controller, Puerto Rico
- j. Participation in activities of Southeastern Intergovernmental Audit Forum and other audit organizations by furnishing advice, consultations and speakers.

I. FISCAL YEAR 1974 ACTIVITIES

1. Scheduled Courses

During fiscal year 1973, the Center conducted 50 courses. This represents an increase of 178% over the 18 courses offered during fiscal year 1969, its first year of operation. The training courses scheduled for fiscal year 1974 are listed in Appendix I. During the year additional courses may be added as needed.

2. Tailor-Made Courses

In addition to our regularly scheduled continuing courses, the Center has embarked on a program of tailor-making courses to fit the specific audit training needs of federal, state and local audit agencies. The following tailor-made courses are scheduled for fiscal year 1974.

(a) U.S. Postal Service Auditor Training Course

The Interagency Auditor Training Center in cooperation with representatives of the U.S. Postal Service Inspection Service has developed a one-week training session for recently employed Postal Service auditors.

(b) LEAA Training Program for State Auditors

The Interagency Auditor Training Center, in cooperation with the Office of Audit, Law Enforcement Assistance Administration, Department of Justice has developed a two-week training session for State Auditors associated with the LEAA programs. This training program is designed to increase the auditors' proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.

3. Overseas Courses

During fiscal year 1974, the Center contemplates conducting several courses outside the continental United States for which negotiations are currently under way.

CONGRESSMAN BROOKS SPEAKS AT LOCAL CHAPTER



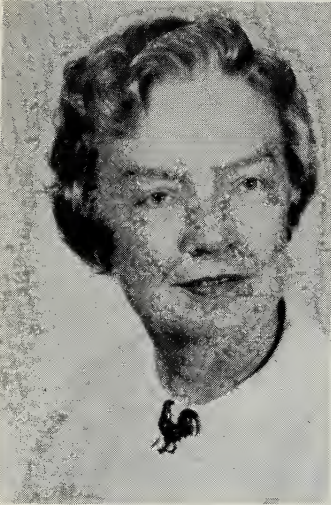
Congressman Jack Brooks of Texas is shown illustrating a point during his guest lecture at the Montgomery-Prince Georges Chapter, FGAA

COMPTROLLER GENERAL ADDRESSES FGAA GROUP



Elmer B. Staats, Comptroller General of the United States during a recent address before the FGAA Symposium audience.

MILESTONES



1000th State Auditor to Attend
Classes at the Center: Mary Louise
Foust, Auditor of Public Accounts,
Commonwealth of Kentucky

3500th Federal Auditor to Attend
Classes at the Center: Larry Arata,
Department of Transportation, San
Francisco, California



300th International Student to At-
tend Classes at the Center: Georgina
Melendez, Venezuela

INTERAGENCY AUDITOR TRAINING CENTER

General Course Information

A. WHO MAY ATTEND

The Center is basically supported and sponsored by eleven Federal agencies, however, the Center actively solicits and encourages participation from all Federal agencies as well as state and local governments. Students from foreign countries are also welcome to participate.

B. LIST OF COURSES OFFERED

A chronological list of courses offered during a fiscal year and a brief description thereof is distributed as soon as the schedule is made firm.

Subsequently, approximately 30 to 60 days before each scheduled course, a brochure is prepared and disseminated. The brochure contains more specific details on the course, such as subject matter, instructors, nominating procedures and other information.

C. NOMINATIONS

Nominations are made as follows:

1. Federal Agencies

Nomination-Registration for Training, Optional Form 37, should be submitted for each nominee to:

Registrar
Interagency Auditor Training Center
Woodmont Building—Room 607
8120 Woodmont Ave.
Bethesda, Maryland 20014

2. State, Local and Foreign Governments

A letter from an authorized official should be submitted to the above containing the following information:

- a. Course title and dates
- b. Nominee's name, position, title, salary level and brief description of duties
- c. Office address to which bill should be forwarded
- d. Nominee's office telephone number

Nominations should be made as early as possible in advance of the course dates to insure confirmation. The nomination deadline is generally the Friday preceding the beginning of each class.

Confirmation of accepted nominations is made immediately and the appropriate agency official is so notified.

D. TUITION COSTS

The Interagency Auditor Training Center is operated as an independent reimbursable cost center under a Working Capital arrangement. All costs of the Center relevant to developing and conducting training programs on a national level must be recovered through tuition charges. The tuition for each course covers all of such costs plus an equitable share of Center administrative costs.

The Center is currently scheduling 2-day, 3-day, 4-day and 5-day courses. Tuition costs in Washington, D.C. for each enrollee are as follows:

2-day courses	\$ 95.00
3-day courses	135.00
4-day courses	175.00
5-day courses	190.00

For out-of-town courses, a surcharge may be added to recover incremental travel, per diem and other associated costs.

Inquiries are also invited from interested audit organizations desiring any of our courses to be conducted at a location of their choice. Mutually satisfactory arrangements will be contingent upon the course selected, instructor availability, timing and a sufficient number of students to warrant such special scheduling. In these instances, consideration will be given to a special group tuition rate as may be justified in the specific circumstances. Of course, use of this option will effect savings in travel, per diem and other associated costs for the students who attend.

E. PREREQUISITES

A suggested grade level is given for each course which should be used as a general guideline to insure maximum benefit from the instruction.

Other than this general criteria, a prerequisite is recommended only for the following courses:

<i>Course</i>	<i>Recommended Prerequisite</i>
Statistical Sampling in Auditing II	Statistical Sampling in Auditing I or equivalent instruction

Auditing Systems Supported
by ADP Equipment II

Auditing Systems Supported
by ADP Equipment III

Auditing Systems Supported
by ADP Equipment IV

Auditing Systems Supported
by ADP Equipment I or
equivalent instruction

Auditing Systems Supported
by ADP Equipment I and
II or equivalent instruction

Auditing Systems Supported
by ADP Equipment I, II
and III or equivalent in-
struction

F. LOCATION

All courses are to be given in the Center classrooms located on the sixth floor of the Woodmont Building, 8120 Woodmont Avenue, Bethesda, Maryland, unless otherwise stipulated on the brochure. For out-of-town courses, enrollees will be advised by phone or letter of the specific location. Generally such courses will be held in a downtown location or a federal facility.

G. INQUIRIES AND ADDITIONAL INFORMATION

Written or telephone inquiries regarding the activities of the Center are welcome. Further information may be obtained by telephoning area code 301, 427-6351 or IDS code 161-6351, or by addressing your correspondence to the Director at the Center.

H. MAILING LIST

Individuals and/or offices desiring to be placed on our mailing list for all future brochures and/or literature should so advise the Center. Removal from the mailing list will be made upon written request and by forwarding a complete coded address label of the latest correspondence received from the Center.

I. HOTEL ACCOMMODATIONS

The Center will make hotel reservations for enrollees at either of the following motels at the special indicated reduced rate, when requested by the student:

<i>Hotel and Address</i>	<i>Telephone No. (Area Code 301)</i>	<i>Single Rate</i>	<i>Double Rate</i>
United Inn of America 8130 Wisconsin Ave. Bethesda, Md. 20014	656-9300	\$17.00	\$24.00
Bethesdan Motor Hotel 7740 Wisconsin Ave. Bethesda, Md. 20014	656-2100	\$14.00	\$18.00

The United Inn of America is located directly across the street from the Center and serves a free continental breakfast. The Bethesdan Motor Hotel is located four blocks away.

The Registrar should be informed that a hotel reservation is desired when registering by either Optional Form 37, letter or phone specifying at which of the foregoing two hotels, reservations are desired. Early advice is requested to insure reservation as requested. Sponsor's representatives should also ascertain such information for their registrants.

In addition, students desiring other accommodations, may make their own reservations at the following hotels:

<i>Hotel and Address</i>	<i>Telephone No. (Area Code 301)</i>	<i>Single Rate</i>	<i>Double Rate</i>
Ramada Inn 8400 Wisconsin Ave. Bethesda, Md. 20014	654-1000	\$18.00	\$23.00
Holiday Inn 8120 Wisconsin Ave. Bethesda, Md. 20014	652-2000	\$22.00	\$29.00



Mrs. Mary W. Platt is shown at the Montgomery-Prince Georges FGAA Chapter Awards Ceremony.

**U.S. DEPARTMENT OF COMMERCE
INTERAGENCY AUDITOR
TRAINING CENTER
Training Courses Offered
in Fiscal Year 1974***

<i>Course Title</i>	<i>Page</i>
A. INTRODUCTORY AUDIT TRAINING	
1. Effective Governmental Auditing I -----	19
2. Effective Governmental Auditing II -----	19
B. TECHNICAL AND REFRESHER TRAINING	
1. Successful Audit Report Writing -----	19
2. Developing and Presenting Audit Findings -----	20
3. Operational Auditing -----	20
4. Senior and Semi-Senior Audit Training -----	20
5. Semi-Senior Training -----	21
6. Written Communication for Auditors -----	21
7. Auditing the Budget Process -----	21
8. Seminar on GAO Audit Standards -----	21
9. Grant Auditing (In Process of Development) -----	24
10. Contract Auditing (In Process of Development) -----	24
11. Auditing in Regulatory Agencies (In Process of Development) -----	24
C. ADVANCED AUDIT TECHNIQUES	
1. Auditing Systems Supported by ADP Equipment I -----	24
2. Auditing Systems Supported by ADP Equipment II -----	24
3. Auditing Systems Supported by ADP Equipment III -----	24
4. Auditing Systems Supported by ADP Equipment IV -----	25
5. Practical Statistical Sampling for Auditors -----	25
6. Flow Charting and Its Applicability to Auditing -----	25
D. SUPERVISORY AND EXECUTIVE TRAINING	
1. Seminar for Audit Managers -----	25
2. Executive Development of Auditors I -----	25
3. Executive Development of Auditors II -----	25
4. Audit Manager Seminar on GAO Requirements -----	26
5. Planning, Managing and Reporting for Audit Managers and Supervisors -----	26

* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.

APPENDIX I continued

<i>Course Title</i>	<i>Page</i>
E. STATE AND LOCAL AUDITOR TRAINING	
1. Development of Indirect Cost Allocation Plans For State and Local Governments Under OMB Circular A-87	26
2. Specialized State and Local Government Auditor Training, Course #1 (In Process of Development)	26
3. Specialized State and Local Government Auditor Training, Course #2 (In Process of Development)	26
F. TAILOR-MADE COURSES	
1. U.S. Postal Service Auditor Training Course	26
2. LEAA Training Program for State Auditors	26

* Course dates will be separately announced by brochure and mailed as a supplement to this Bulletin.



Miss Kathy Short a former part-time Center employee while attending the University of Maryland has graduated and is now employed by Montgomery County in her major field—social work.



Gretchen C. Schwarz, President, Northern Virginia Chapter, FGAA is shown addressing the Montgomery-Prince George's Chapter at a recent meeting.

INTERAGENCY AUDITOR TRAINING CENTER

Brief Description of Training Courses Offered in FY 1974

<i>Course and Content</i>	<i>Suggested Grade Level *</i>
A. INTRODUCTORY AUDIT TRAINING	
1. Effective Governmental Auditing I (5 days)	GS-5/9
Overview of Auditing in Government	
Role of GAO and the Auditor	
GAO Standards for Auditing	
United States Code	
Types of Audits—Management Audits	
Audit Cycle	
Audit Pre-Planning and Survey Techniques	
Program Development	
Internal Controls and Audit Trails	
Interview Techniques	
Recognition, Discovery and Development of Findings	
Essentials of Good Workpapers	
Reporting Systems and Practices	
Standards of Good Audit Writing	
Case Problems and Exercises	
2. Effective Governmental Auditing II (5 days)	GS-5/9
Case Study Presentation	
Preliminary Planning and Survey	
Development of the Audit Plan	
Execution of the Audit Plan and Management of the Audit	
Development and Reporting of Findings	
Introduction to Operational/Performance Auditing—Case Studies	
Auditor's Responsibility for Recognition, Handling and Discovery of Fraud	
Communicating with Management	
B. TECHNICAL AND REFRESHER TRAINING	
1. Successful Audit Report Writing (2 days)	GS-9/15
How To Attack the Problem	
Learning About Your Readers	
Organizing the Material	
Writing the First Draft	
Revising the Draft	

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level*</i>
The Functional Use of Punctuation Simplicity in Writing	
2. Developing and Presenting Audit Findings (2 days)	GS-9/12
Side Captions	
Opening Statements	
Development Section—Criteria, Cause, Effect	
Recommendations	
Management Comments	
Repeat Findings	
Main and Minor Findings	
Case Problems and Exercises	
3. Operational Auditing (2 days)	GS-9/15
Theory and Applicability of Operational Audits	
Risks Involved	
Productivity of Audit	
Elements of Audit Approach	
Application of Theory	
Areas of Emphasis	
Case Problems and Exercises	
4. Operational Auditing (3 days)	GS-9/15
Auditors Role in an Operational Auditing	
Environment-Discussion	
Case Study Presentation	
Preliminary Planning and Survey	
Developing an Audit Plan for Meaningful Results	
Execution of the Audit Plan and Management of	
the Audit	
Development and Reporting of Management	
Audit Findings	
Communicating with Management	
Operational Audit Conference Techniques	
Case Exercises	
5. Operational Auditing (5 days)	GS-9/15
Auditors Role in an Operational Auditing	
Environment	
Pre-Audit Planning	
Performing Surveys and Preparing Audit Programs	
Execution of the Audit Program and Management	
of the Audit	
Development and Reporting of Management Audit	
Findings	
Communicating the Results of Operational Audits	
6. Senior and Semi-Senior Audit Training (5 days)	GS-9/13
The Transition to the Senior Level	
Financing Federal Programs—An Auditor's View	
The Auditor's Relationship With Other Elements of	
his Organization	

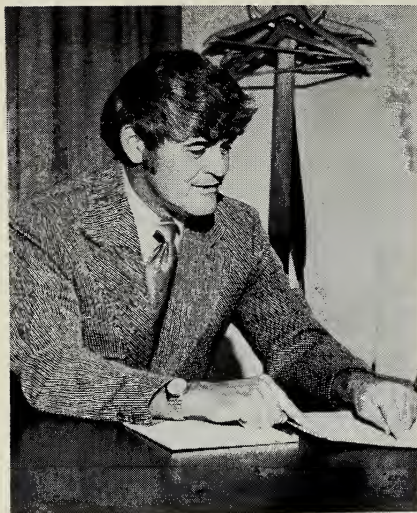
* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level *</i>
Planning, Programming and Scheduling	
Technical Direction and Performance	
Developing the Audit Approach	
Preparing Audit Programs	
Managing the Audit	
Internal Audit of an Organizational Entity	
Auditing ADP Systems	
Use of Statistical Sampling	
Audit of a Contractor/Grantee	
Contract/Internal Audit Interface	
Developing Audit Conclusions and Recommendations	
The Audit Report	
Personnel Management	
7. Semi-Senior Training (5 days)	GS-9/13
Comprehensive Case Study Covering All Aspects of the Execution of an Audit in which the class is divided into teams of four students with each team actually performing a management audit of a regional or field office.	
8. Written Communication for Auditors (4 days)	GS-9/15
An intensive program devised to upgrade the auditor's competence in the all-important area of written communication. A confidential analysis of each enrollee's written communication is included in the seminar. Conducted by Mrs. Mary C. Bromage, Professor of Written Communication, University of Michigan.	
9. Auditing the Budget Process (4 days)	GS-9/15
Budget cycle (Formulation-Presentation-Execution)	
OMB Guidance (Circular A-11)	
Budget Concepts and Terminology	
Pertinent Issues and Analyses Required	
President's Budget and Congressional Action	
Budget Execution (Managing according to plan, reporting results, reprogramming to meet changing priorities)	
Audit Approach—Areas of Emphasis	
Performing an Effective Audit	
Case Problems and Exercises	
10. Seminar on GAO Audit Standards (2½ days)	GS-9/15
Audit Standards Background	
Introduction and Case Studies on General Standards	
Introduction and Case Studies on Examination and Evaluation Standards	
Introduction and Case Studies on Reporting Standards	
Implementation of the Audit Standards	

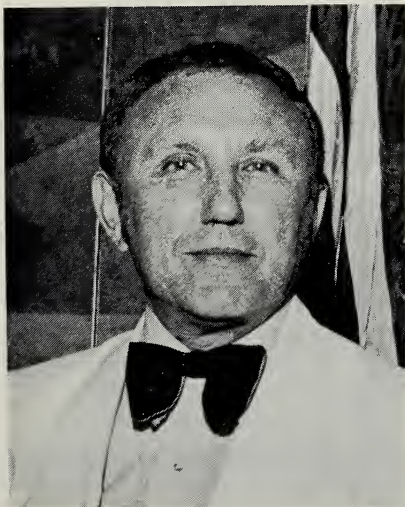
* All courses are given in Washington, D.C. unless otherwise indicated.

CENTER AWARDS OF MERIT FOR FISCAL YEAR 1973



To: Robert C. Goffus, Assistant Administrator, Office of Audits, Law Enforcement Assistance Administration in recognition of his outstanding leadership and inspiration in initiating and conceiving the LEAA training program for State Auditors which has enhanced the prestige and brought honor to both the Center and LEAA.

To: James A. Robbins, Executive Director, Federal Government Accountants Association, in recognition of his outstanding leadership and executive ability while serving as Executive Director and his many significant contributions to the accounting profession which have enhanced the prestige and brought honor to the association.



To: Sidney S. Baurmash, Director, of Audits, Department of Commerce and member, Board of Directors, Inter-agency Auditor Training Center, in appreciation of his sound and effective support, advice and counsel and in gratitude for his unselfish contribution of time, effort and ability in assisting the Center in the training of governmental auditors.

CENTER AWARDS



Dr. Harry C. Kensky, Associate Director, Division of Financial and General Management Studies, U. S. General Accounting Office is shown receiving the Inter-agency Auditor Training Center Award for his selection as the "Instructor of the Year" for fiscal year 1973.



Leonard H. Greess, Deputy Inspector General, U. S. Dept. of Agriculture, recipient of the "Award of Merit" in recognition of his outstanding efforts in assisting the Center to train governmental auditors during fiscal year 1973.



Carl E. Uhlig, Manager, East Coast Center, Postal Management Institute, U. S. Postal Service, recipient of the "Award of Merit" in recognition of his outstanding efforts in conducting audit training for the Center during fiscal year 1973.

APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level *</i>
11. Grant Auditing (In Processing of Development)	GS-9/15
12. Contract Auditing (In Process of Development)	GS-9/15
13. Auditing in Regulatory Agencies (In Process of Development)	GS-9/15
C. ADVANCED AUDIT TECHNIQUES	
1. Auditing Systems Supported by ADP Equipment I (5 days)	GS-9/15
Technical Concepts of Numbering Systems	
History of Computing Devices	
Programming Techniques and Systems	
Flow Charting of Systems and Programs	
Computer Languages (COBOL-FORTRAN-RPG)	
Operating Systems	
Software and Maintenance	
Evaluation of Savings and Benefits	
Hands-On Remote Computing	
Case Problems and Exercises	
2. Auditing Systems Supported by ADP Equipment II (5 days)	GS-9/15
Analysis of Controls	
Hardware Controls	
Input and Output Controls	
Operation Controls	
Programming Controls	
Organization Controls	
Data Center Controls	
Audit Aspects	
Impact of Computer on Audit	
Flow Charting	
Evaluation of Internal Controls	
Verification of Program Controls	
Systems Audit	
Hands-On Computing Problem on Remote Entry Basis	
Case Problems and Exercises	
3. Auditing Systems Supported by ADP Equipment III (2 days)	GS-9/15
What is "Computer Security"?	
The Non-Technical Common Sense Approach	
One Guiding Principle for an Audit of "Computer Security"	
Dividing the Audit into Five Workable Categories	
Cost of Security vs. Cost of Disruption	
Known Problem Areas	
Reasonable Audit Objectives	
The In-Class Preparation of a Workable, Common Sense Guide	

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II continued

<i>Course and Content</i>	<i>Suggested Grade Level *</i>
4. Auditing Systems Supported by ADP Equipment IV (2 days) Development of an Audit Program to Audit the Operations, Management, Systems and Resources of a Computing Center	GS-9/15
5. Practical Statistical Sampling for Auditors (5 days) Interfacing Statistical Sampling with Audit Objectives Essential Differences Between Statistical Sampling and Judgmental Sampling Practical and Rapid Selection Methods Some Audit Sampling Techniques and Plans Subjective Audit Appraisal of Sample Results Statistical Evaluations and Subjective Decisions Variety of Illustrative Applications and Cases	GS-9/15
6. Flow Charting and Its Applicability to Auditing (5 days) Use of Flow Charting as an Audit Tool Principles and Techniques That Are Applied in the Use of Flow Charting Recording and Analyzing Information Collected Developing Improved Methods of Operation Potential Use of Graphic Flow Charts in Reports and Presentations Case Problems and Exercises	GS-9/15
D. SUPERVISORY AND EXECUTIVE TRAINING	
1. Seminary for Audit Managers (2 days) Increasing Management Recognition Organization of the Audit Staff Staff Management Overall Audit Planning and Control	GS-12/16
2. Executive Development of Auditors I (4 days) Communication Skills Human Relations at Work for Auditors Job Needs, Job Enrichment, Job Satisfaction Personnel Management Responsibilities of Supervisory Auditors	GS-13/16
3. Executive Development of Auditors II (3 days) Fundamental Concepts in Audit Staff Relations Mainsprings of Motivation Motivational and Maintenance Factors The Motivation Process Basic Human Relations Factors The Auditor's Role as a Leader The Auditor in the Organization Communication by Auditors Planning Ahead with Audit Group Behavior in Perspective	GS-13/16

* All courses are given in Washington, D.C. unless otherwise indicated.

APPENDIX II continued

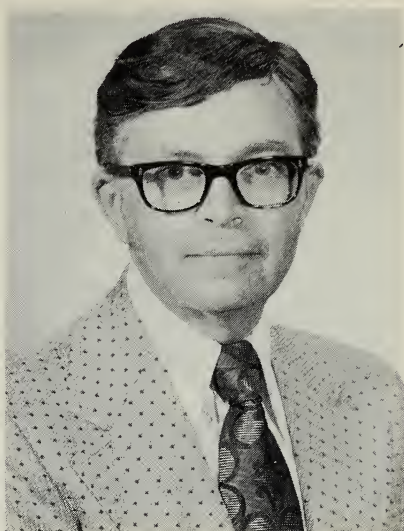
<i>Course and Content</i>	<i>Suggested Grade Level*</i>
4. Audit Manager Seminar on GAO Requirements (2 days) Role of Internal Auditing Scope of Internal Audit Work Location in the Organization Relationship to Other Internal Audit Activities Audit Personnel Management of the Internal Audit Function Internal Audit Reports Follow-Up of Audit Recommendations Relationship of Internal Audits to: a. Other Agency Audits b. GAO Audits Open Discussion	GS-13/16
5. Planning, Managing and Reporting for Audit Managers and Supervisors (3 days) Planning and Programming Audits and Reviews Audit Conference Techniques Management of Audits and Reviews Reporting on Audits and Reviews Professionalism in Auditing Case Study Presentations	GS-13/16
E. STATE AND LOCAL AUDITOR TRAINING	
1. Development of Indirect Cost Allocation Plans For State and Local Governments Under OMB Circular A-87 (2 days) Evolution of A-87 Local-State-Federal Cooperation Local-State-Wide Cost Allocation Plans Departmental Indirect Cost Proposals Relationship between Local-State Plans and Depart- mental Proposals Continuity of Allocations Coordination between Federal Agencies Cognizant Assignment of Responsibilities Cost Principles of A-87 Extensive Case Studies Illustrating Concepts	
2. Specialized State and Local Government Auditor Training, Course #1 (In Process of Development)	
3. Specialized State and Local Government Auditor Training, Course #2 (In Process of Development)	
F. Tailor-Made Courses	
1. U.S. Postal Service Auditor Training Course The Interagency Auditor Training Center in cooper- ation with representatives of the U.S. Postal Ser- vice has developed a one-week training session for recently employed Postal Service auditors.	
2. LEAA Training Program for State Auditors The Interagency Auditor Training Center in cooper- ation with the Office of Audit, Law Enforcement Assistance Administration, Department of Justice, has developed a two-week training session for State Auditors associated with the LEAA Pro- grams. This training program is designed to in- crease the auditors' proficiency in making more effective audits of LEAA programs by providing them with the essential background information and audit techniques necessary to accomplish their mission.	

* All courses are given in Washington, D.C. unless otherwise indicated.

RECENT PERSONNEL CHANGES



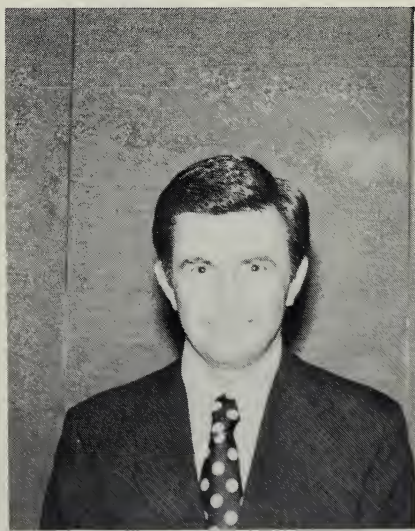
Larry A. Jobe, formerly Vice President-Finance, Dart Industries is now a partner in Alexander Grant & Co. in the Dallas office.



Nathan Cutler, formerly Director of Audits, Dept. of Transportation, is now Director of Government Financial Services with a nationally known C. P. A. firm.



Robert B. Brown, formerly Special Assistant, Intergovernmental Audit Relations, DHEW Audit Agency is now a partner in J. K. Lasser & Co.

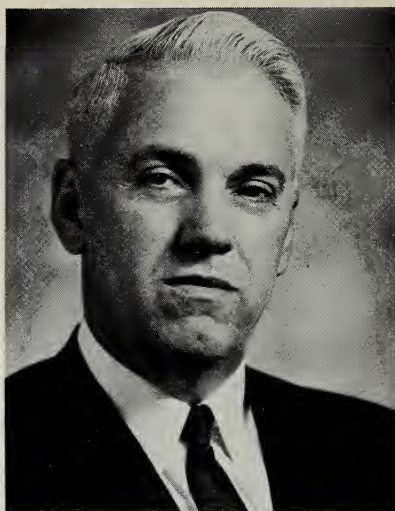


Cornelius E. Tierney, formerly Manager, Peat, Marwick, Mitchel & Co. is now a Principal with Arthur Young & Co.

RECENT PERSONNEL CHANGES



Vernon D. Acree, formerly Assistant Commissioner (Inspection), IRS, is now Commissioner of Customs in the Treasury Dept.



Arthur L. Litke, formerly Chief Accountant, FPC is now a member of the Financial Accounting Standards Board of the AICPA



Bernard Lynn, formerly Deputy Director, DCAA, is now Director, DCAA.



Ernie Davenport, formerly Director of Audits, OEO, is now Assistant Director, GAO.

APPENDIX III

INTERAGENCY AUDITOR TRAINING CENTER State, Possession, Territory, Commonwealth and Foreign Country Enrollments Fiscal Year 1973

A. ENROLLMENTS BY STATE

<i>State</i>	<i>Enrollments</i>	<i>State</i>	<i>Enrollments</i>
Kentucky	83	Vermont	5
Alaska	21	Virginia	5
Missouri	21	Nevada	4
Florida	15	New Hampshire	4
Maryland	15	North Carolina	4
Kansas	13	Oklahoma	4
Alabama	12	South Carolina	4
California	12	Utah	4
Illinois	10	Iowa	3
Georgia	9	Louisiana	3
Arkansas	8	Massachusetts	3
Pennsylvania	8	Colorado	2
Wisconsin	8	Maine	2
Connecticut	7	Minnesota	2
New Mexico	7	New York	2
Tennessee	7	North Dakota	2
Texas	7	Rhode Island	2
West Virginia	7	South Dakota	2
New Jersey	6	Washington	2
Ohio	6	Wyoming	2
Oregon	6	Arizona	1
Delaware	5	Hawaii	1
Michigan	5	Idaho	1
Mississippi	5	Indiana	1
Nebraska	5	Montana	1
Total Enrollments			374

B. ENROLLMENTS BY POSSESSION, TERRITORY, OR COMMONWEALTH

Puerto Rico	46
Guam	5
Samoa	4
Canal Zone	2
Saipan	1
Virgin Islands	1
Total Enrollments	59

C. ENROLLMENTS BY FOREIGN COUNTRY

Peru	67
Brazil	2
Venezuela	2

APPENDIX III continued

Canada	1
Chile	1
Total Enrollments	<u>73</u>

SUMMARY OF ENROLLMENTS

By State	374
By Possession, Territory, or Commonwealth	59
By Foreign Country	73
Total Enrollments	<u>506</u>

CENTER GOES TO PUERTO RICO

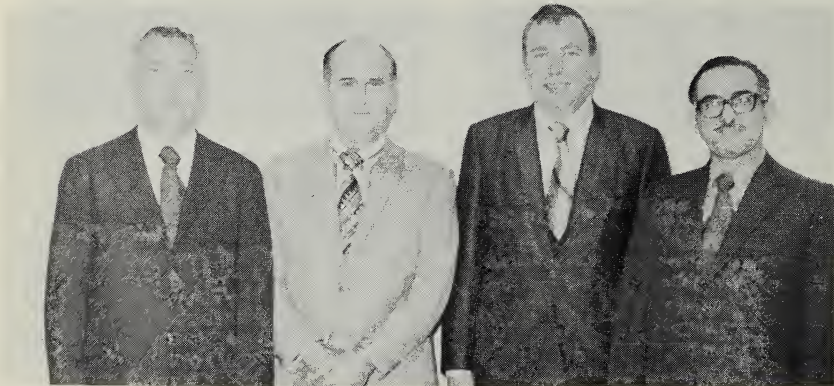


Photo shows key officials contributing to success of the Operational and Performance Auditing course conducted in Puerto Rico. Left to right: Harry C. Kensky, Associate Director, Division of Financial and General Management Studies, U.S. General Accounting Office; Basilio Santiago Romero, Controller of Puerto Rico, Commonwealth of Puerto Rico; John J. Cronin, Jr., Audit Manager, Division of Financial and General Management Studies, U.S. General Accounting Office; and Rafael P. Santiago Melendez, Deputy Controller of Puerto Rico, Commonwealth of Puerto Rico.



150th Lecturer to participate in the training of governmental auditors: Ellsworth H. Morse, Jr., Assistant Comptroller General, U.S. General Accounting Office.

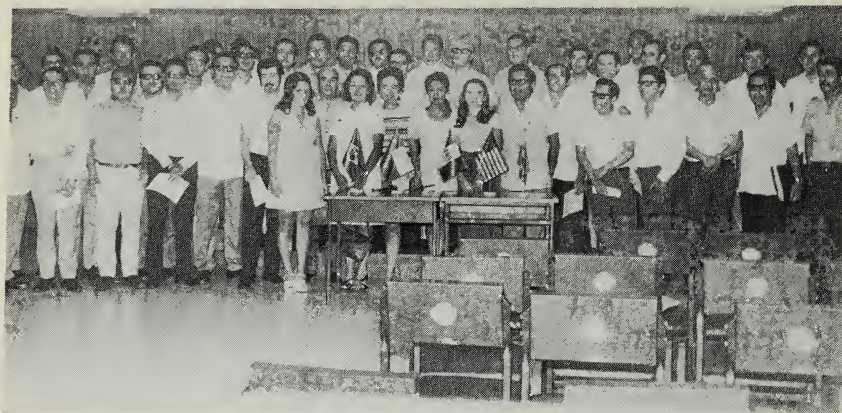
APPENDIX IV

INTERAGENCY AUDITOR TRAINING CENTER Federal Agency Non-Sponsors Enrolling Students Fiscal Year 1973

- | | |
|--|---|
| 1. Agency for International Dev. | Department of Labor |
| 2. Army and Air Force Exchange Service | 33. Labor-Management Services Administration |
| 3. Atomic Energy Commission | Department of the Navy |
| 4. Central Intelligence Agency | 34. Naval Supply Systems Command |
| 5. Civil Aeronautics Board | 35. Navy Finance Center |
| 6. Civil Service Commission | 36. Navy Ship Research and Development Center |
| 7. Department of the Air Force | 37. Department of State |
| Department of the Army | Department of Transportation |
| 8. Aberdeen Proving Grounds | 38. Federal Aviation Adm. |
| 9. Engineer District, Rock Island, Illinois | 39. Federal Highway Adm. |
| 10. Fort Belvoir, Virginia | 40. Urban Mass Transportation Administration |
| 11. Fort Eustis, Virginia | Department of the Treasury |
| 12. Fort Huachua, Arizona | 41. Bureau of Accounts |
| 13. Fort Stewart, Georgia | 42. Bureau of Alcohol, Tobacco and Firearms |
| 14. Military District of Washington | 43. Bureau of Customs |
| 15. Military Traffic Management and Terminal Service | 44. Bureau of Engraving and Printing |
| 16. New Cumberland Army Depot | 45. Bureau of Public Debt |
| 17. Oakland Army Base | 46. Bureau of the Mint |
| 18. Seneca Army Depot | 47. Comptroller of the Currency |
| 19. Walla Walla District, Corps of Engineers | 48. Internal Revenue Service |
| Department of Commerce | 49. Office of the Treasurer of the United States |
| 20. Bureau of Census | 50. Environmental Protection Agency |
| 21. Maritime Administration | 51. Equal Employment Opportunity Commission |
| 22. Office of Foreign Direct Investments | 52. Federal Power Commission |
| 23. Office of the Secretary | 53. General Accounting Office |
| Department of Defense | 54. General Services Administration |
| 24. Defense Contract Administrative Services | 55. Library of Congress |
| 25. Defense Contract Audit Agency | 56. National Aeronautics and Space Administration |
| 26. Defense Supply Agency | 57. National Capital Housing Authority |
| 27. Office of the Secretary | 58. National Credit Union Adm. |
| 28. Department of Health, Education and Welfare | 59. National Foundation of Arts and Humanities |
| 29. Department of Interior | 60. National Labor Relations Board |
| Department of Justice | 61. U.S. Marine Corps |
| 30. Bureau of Prisons | 62. Veterans Administration |
| 31. Law Enforcement Assistance Administration | |
| 32. Office of Internal Audit | |

OPERATIONAL AUDITING

LIMA, PERU



Major Juan A. Fernandez-Davila Velez, Director of the School of Governmental Auditing (right) is shown with class and General Schroth, Comptroller General of Peru



General Guillermo Schroth Carlin, Comptroller General of Peru, congratulates Course Director and Instructor, George H. Messenger on the success of the course



Jerry B. Martin, Controller, USAID, Lima, Peru (left) and James P. Wesberry, Course Coordinator (right) are shown waiting for the opening ceremonies to begin

INTERAGENCY AUDITOR
TRAINING CENTER

Guest Speakers and
Instructors Fiscal Years 1969 through 1973

A. Guest Speakers at the Center During Fiscal Years 1969 through 1973

Andolsek, Honorable L. J., Commissioner, U.S. Civil Service Commission
(2)

Baldwin, Honorable David R., Former Assistant Secretary of Commerce
for Administration

Bobys, Harold J., Partner, Alexander Grant and Company, Certified Public
Accountants

Brown, Robert B., Partner, J. K. Lasser and Company

Copenhaver, William H., Minority Professional Staff, Committee on Gov-
ernment Operations, House of Representatives, U.S. Congress

Coster, Clarence, Associate Administrator, Law Enforcement Assistance
Administration

Ehat, Dr. Donald M., President, Organization Development Associates
(2)

Frankel, William A., Partner, Wolf and Company, Certified Public Ac-
countants (2)

Hanley, Thomas, Director, Federal Technical Liaison Division, American
Institute of Certified Public Accountants

Harris, Richard N., Executive Director, Division of Justice and Crime Pre-
vention, State of Virginia

Herbert, Leo, Director, Office of Personnel Management, General Account-
ing Office

Howell, Frank S., Renegotiation Board Member

Imhoff, Honorable Lawrence E., Former Deputy Assistant Secretary of
Commerce for Administration

Intriago, Charles A., Counsel, Legal and Monetary Affairs Subcommittee,
Committee on Government Operations

Jobe, Honorable Larry A., Former Assistant Secretary of Commerce for
Administration, now Partner, Alexander Grant & Company

Kelly, Honorable James F., Former Assistant Secretary (Comptroller),
Department of Health, Education and Welfare

King, W. Hamp, State Auditor of Mississippi

Lambdin, Pierce J., Legislative Auditor, State of Maryland

Leonard, Honorable Jerris, Former Administrator, Law Enforcement As-
sistance Administration (2)

Li, Dr. David H., Associate Director Cost Accounting Standards Board

Morse, Ellsworth H. Jr., Assistant Comptroller General, U.S. General
Accounting Office

Neuman, David, Partner, Government Contracts and Grants Department,
Peat, Marwick, Mitchell and Co. (3)

() Years of participation.

APPENDIX V continued

Regan, Thomas W., Executive Director, Governor's Committee on Criminal Administration, State of Kansas
Roback, Herbert, Staff Director, House Committee on Government Operations, U.S. House of Representatives
Robbins, James A., Executive Director, Federal Government Accountants Association (2)
Rosenfeld, Arnold, Executive Director, Massachusetts Committee on Law Enforcement and Administration of Criminal Justice
Sullivan, Joseph, Legislative Auditor, State of New Hampshire
Tierney, Cornelius E., Principal, Arthur Young and Company (2)
Velde, Richard W., Associate Administrator, Law Enforcement Assistance Administration
Walker, David, Assistant Director, Advisory Commission in Intergovernmental Relations
Weitzel, Honorable Frank H., Former Assistant Comptroller General of the United States
Wertz, Richard, Executive Director, Governor's Commission on Law Enforcement and Administration of Justice, State of Maryland (2)
Wood, Warren, Partner, Alexander Grant and Company
Woodward, Paul L., Associate Deputy Attorney General of the United States

B. Instructors at the Center During Fiscal Years 1969 through 1973

Addison, Stuart, Supervisory Auditor, Policy and Plans Division, Office of Inspector General, Department of Housing and Urban Development (5)
Alexander, Charles H., Director, Office of Budget and Program Analysis, Department of Commerce
Angelino, Henry D., Operations Research Analyst, Office of Directorate Weapons Systems Analysis, Assistant Vice Chief of Staff, U.S. Army (3)
Ausmus, Charles F. A., Supervisory Auditor, Office of Audits, Federal Home Loan Bank Board
Barard, Gary, Auditor, Office of Audit, Law Enforcement Assistance Administration
Baras, Hyman, Assistant Director, Defense Division, Procurement, U.S. General Accounting Office
Baurmash, Sidney S., Director, Office of Audits, Department of Commerce (5)
Berard, Thomas C., Director for Administration, Pennsylvania Governors Justice Commission
Bequette, James W., Manager, Financial Planning and Accounting, Westinghouse Defense and Space Center
Berling, Alfred E., Supervisory Auditor, Government of District of Columbia
Best, F. Andrew, Computer Specialist, Office of Inspector General, Department of Administration Activities, Department of Agriculture (3)
Blankenship, Hurley, Audit Manager, Office of Audit, Law Enforcement Assistance Administration (2)
Borth, Daniel, Formerly Deputy Director, Financial Management Staff, Office of Policy and Special Studies, General Accounting Office (2)
Bostain, James C., Scientific Linguist, Department of State (2)

() Years of participation.

APPENDIX V continued

Brader, Harold, Former Chief, Field Records Branch, National Archives and Records Service, General Services Administration (5)

Bramhall, Robert G., Special Agent, Office of Inspector General, U.S. Department of Agriculture (2)

Brewster, James, Special Agent, Federal Bureau of Investigation

Bromage, Mary C., Professor of Written Communication, Graduate School of Business Administration, University of Michigan (5)

Brooks, Luther P., Former Supervisory Auditor, Government of District of Columbia (Deceased)

Burgess, Robert F., Assistant Internal Audit Officer, Government of the District of Columbia

Burstiner, Allen I., Account Representative, IBM, Data Processing Division

Bussey, David A., Deputy Executive Assistant, Office of the Inspector General, U.S. Department of Agriculture (3)

Campfield, Dr. William L., Former Associate Director, Division of Financial and General Management Studies, U.S. General Accounting Office (Retired)

Carren, Paul M., Manager, Peat, Marwick, Mitchell and Co. (4)

Clark, Eleanor, Accounting Officer, Finance Division, National Foundation of Arts and Humanities

Climpson, Harley R., Former Deputy Director, Office of Personnel Management, U.S. General Accounting Office (2)

Coe, Wayland B., Chief, Division of Internal Audit, Department of Labor

Cohen, Morton, Director, Contract Audits Division, General Services Administration

Connelly, Donald, Director, Financial Management Development Division, Law Enforcement Assistance Administration (2)

Cox, Paul J., Formerly Director, Directives and Forms Management Division, U.S. Postal Service (3) (Deceased)

Craddick, R. Frank, formerly Chief of Research for the U.S. Army Audit Agency (3)

Cronin, John J., Audit Manager, Financial and General Management Studies Division, U.S. General Accounting Office (2)

Crouch, William E., Assistant Director for Audit Management, DCAA

Crowder, Lawrence E., Investigator, Department of Labor (2)

Cutler, Nathan, Director of Audits, Department of Transportation (4)

Dambrauskas, Daniel R., Acting Associate Director for Municipal Audit and Inspection, District of Columbia Government (3)

Davenport, Ernest H., Assistant Director, U.S. General Accounting Office

Davia, Howard R., Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office

Dees, C. Stanley, Lawyer, Sellers, Conner and Cuneo

Dellas, Ray, Specialist, Defense Supply Agency

Devine, James T., Assistant Administrator, Office of Criminal Justice Assistance, Law Enforcement Assistance Administration

Dittenhofer, Mortimer A., Assistant Director, Financial and General Management Studies Division, U.S. General Accounting Office (3)

Dunlap, William B., Jr., formerly Chief Internal Auditor, Department of the Treasury

() Years of participation.

APPENDIX V continued

Dunn, Ronald J., Program Director, Commands and Staff Audits, U.S. Army Audit Agency (2)

Dyson, Thomas H., Federal Program Specialist, Mississippi State Audit Office (2)

Ebendorf, Thomas A., Compliance Director, Kentucky Commission on Human Rights

Eddleman, Edward M., Former Assistant Director, Internal Audit Division, Internal Revenue Service

Edwards, Clayton, President, Image Associates

Elmore, Oscar M., Audit Manager, Office of Audit, Law Enforcement Assistance Administration (3)

Espe, Rodney E., Supervisory Auditor, Financial Management and General Studies Division, U.S. General Accounting Office

Fagg, Floyd W., Formerly Director, Interagency Auditor Training Center, Presently Government Comptroller, Island of Guam

Fawsett, John W., Staff Manager, U.S. Army Audit Agency (2)

Fields, Thomas, Supervisory Auditor, Government of District of Columbia

Fine, Harold R., Assistant Director, Office of Personnel Management, U.S. General Accounting Office

Fink, Louis L., Statistician, Division of Financial and General Management Studies, General Accounting Office

Fisher, Donald M., Contract Administration Management, Department of the Navy

Fisher, Joseph E., Chief, Training Branch, Office of Personnel and Training, Federal Highway Administration

Francone, Michael J., Chief, Audit Division, Defense Contract Audit Agency

Frankel, William A., Partner, Wolf and Company, Certified Public Accountants

Friedman, Ben, Assistant Director, Office of Audits, Department of Commerce (2)

Gannon, Arthur G., Employee Relations Staff, U.S. General Accounting Office

Gentile, Frank, Assistant Director, Financial and General Management Studies, U.S. General Accounting Office

Geroux, Ray H., Assistant Chief, Production Management Division, Defense Supply Agency

Giddings, Larry, San Francisco, California Regional Office, Law Enforcement Assistance Administration

Giordano, Lu, Chief, Systems Development Division, Bureau of Retirement Insurance and Occupational Health, Civil Service Commission

Goffus, Robert C., Assistant Administrator, Office of Audit, Law Enforcement Assistance Administration (2)

Goodwin, H. B., Chief, Policy Formulation Branch, Defense Contract Audit Agency

Greess, Leonard, Deputy Inspector General, Department of Agriculture (2)

Grosshans, Werner, Assistant Director-in-Charge, Material Management, U.S. General Accounting Office (2)

Guokas, Ralph, Supervisory Accountant, U.S. General Accounting Office

Gustaferro, Joseph, President, Computer Command and Control Company

() Years of participation.

APPENDIX V continued

Gzysms, Carl R., Manager, Audit Services, California Council on Criminal Justice (2)

Hamilton, Curtis D., Supervisory Auditor, Office of Inspector General, Dept. of Housing and Urban Development

Handzo, Joseph J., Director, Office of Cost Determination, Department of Labor (3)

Harrison, Anita, Consultant, Organizational Development Associates

Henderson, Mary Ellen, Fiscal Officer, Arkansas Commission on Crime and Law Enforcement

Heuerman, Allan, Director, Office of Grant Operation, Bureau of Intergovernmental Personnel Programs, U.S. Civil Service Commission

Hickey, John J., Special Projects Examiner, Examination Division, Farm Credit Administration (3)

Hudak, Robert E., Assistant Director, Audit Operation Division, Office of Audit, Department of Housing and Urban Development

Huttel, John W., Partner, BOH Associates

Hyatt, Howard, Supervisory Auditor, Office of Audit, Law Enforcement Assistance Administration (2)

Hyland, Bryant, Special Agent, Federal Bureau of Investigation

Ilderton, Robert B., Chief, Advanced Audit Techniques Branch, Defense Contract Audit Agency

Jantz, Adolph, Regional Inspector General for Audit, Department of Housing and Urban Development (2)

Jenkins, Hamilton W., Program Manager, Advance Audit Techniques Branch, Defense Contract Audit Agency

Johnson, Edward T., Former Associate Director, Financial and General Management Studies Division, U.S. General Accounting Office

Jones, Morgan A., Program Manager, Training and Professional Development Division, Defense Contract Audit Agency

Joyce, William P., Attorney Advisor, Office of General Counsel, Law Enforcement Assistance Administration

Kane, Michael, Specialist, Defense Supply Agency

Kelsey Patricia, Field Auditor, Audit and Evaluation, Planning Committee on Criminal Administration, State of Connecticut

Kensky, Dr. Harry C., Associate Director, Division of Financial and General Management Studies, U.S. General Accounting Office (2)

Kirvan, L. Roger, Staff of the Northern Virginia Community College and Private Consultant

Koppenhafer, Frederick, Supervisory Auditor, Office of Audits, Department of Commerce (2)

Kromer, Harry P., Assistant Director, Interagency Auditor Training Center (3)

Kropatkin, Philip, Assistant Director for State and Local Audits, Department of Health, Education and Welfare Audit Agency

Kubelick, Clement L., Supervisory Auditor, Office of Audits, Department of Commerce (2)

Kurutz, Dr. John, Management Educational Specialist, U.S. Postal Service (2)

Lauer, Charles, Deputy Assistant Administrator, General Counsel, Law Enforcement Assistance Administration

() Years of participation.

APPENDIX V continued

Layton, Fred D., Associate Director for Financial Management, U.S. General Accounting Office

Levingston, A. C., Internal Audit Coordinator, Department of Transportation, State of Florida

Lloyd, Donald P., Supervisory Auditor, Office of Audits, Department of Commerce (2)

Lordan, John, Chief, Financial Management Branch, Office of Management and Budget

Lutz, W. Fletcher, Director, Bureau of Accounts and Statistics, Civil Aeronautics Board (4)

Lynch, Michael C., Grants Financial Specialist, Law Enforcement Assistance Administration (2)

Madden, Thomas, Assistant General Counsel, Law Enforcement Assistance Administration

Maher, Bernard, Specialist, Defense Supply Agency

Maltagliati, Benedict T., Acting Associate Director for Municipal Audit & Inspection, Government of District of Columbia

Mandel, Dr. B. J., former Director of the Office of Statistical Programs and Standards, U.S. Postal Service

Manno, Joseph, Chief, Paperwork and Printing Management Branch, Office of Administration and Finance, ACTION (3)

Marpe, Robert, Auditor, Minneapolis Office of the Commodity Credit Corporation, U.S. Department of Agriculture

Mazur, J. Leonard, Staff Development and Training Officer, Office of Inspector General, Dept. of Housing and Urban Development

McDermott, Delia E., Staff Accountant, Federal Maritime Commission

McGurrin, James J., Chief, Intergovernmental Affairs Staff, Bureau of Policies and Standards, Civil Service Commission

McPherson, Sam R., Special Agent, Federal Bureau of Investigation Academy

Messenger, George H., Assistant Director, Interagency Auditor Training Center (2)

Messinger, Edward C., Assistant Director, General Government Division, U.S. General Accounting Office

Michel, Moses A., Assistant Director, Office of Audits, Department of Commerce (5)

Molenda, Joseph J., Supervisory Auditor, Small Business Administration

Moran, John V., Associate Director, Compliance-Office of Labor-Management and Welfare-Pension Reports, Departments of Labor (2)

Moum, Harold W., Assistant Chief, External Audit Division, Federal Highway Administration

Muhonen, Elmer W., Assistant Inspector General for Audit, Department of Housing and Urban Development (4)

Murphy, Thomas J., Chief, Policy and Procedures Staff, External Audit Division, Federal Highway Administration

Nestlehut, Bruce M., Regional Inspector General for Audit, Office of Inspector General, Department of Housing and Urban Development

O'Reilly, William M., Vice-President, Capital Training Corporation

Osborne, George, Special Agent, Federal Bureau of Investigation

() Years of participation.

APPENDIX V continued

Ostrow, Morton M., Program Manager, Advanced Audit Techniques Branch, Defense Contract Audit Agency

Parker, David, Senior Auditor, Illinois Law Enforcement Commission

Passuth, Frank V., Regional Director, Office of Survey and Review Audit Operations, Department of Interior (3)

Patermaster, Jack, Chief Auditor, Inter-American Foundation (4)

Pepper, Robert G., Supervisory Auditor, Office of Internal Audit, Department of Justice (3)

Peratino, Chris S., Director, Office of Audit, Smithsonian Institution (4)

Peterson, Robert A., Supervisory Auditor, General Accounting Office

Platt, Elwood A., Director, Interagency Auditor Training Center (5)

Price, Murray N., Budget Consultant and Former Assistant to the Comptroller, National Science Foundation

Proctor, Roy M., Computer System Analyst, Maritime Administration (2)

Pulzone, Orlando J., Acting Associate Director, Office of Municipal Audit and Inspection, Government of District of Columbia (2)

Redding, Lester E., Director, Eastern Training Center, Small Business Administration

Reynolds, Allan L., Deputy Directory, Audit Agency, Health, Education and Welfare

Rine, William, Deputy Assistant Administrator, Office of Audit, Law Enforcement Assistance Administration (2)

Roberts, E. Price, Auditor, Office of Audits, Department of Commerce (2)

Scheerer, Carl, Chief, Records Systems Branch, Paperwork Controls Division, National Archives and Records Service, Government Services Administration

Schintzel, Arthur, Formerly Chief, Internal Audit Program Development Branch, Internal Revenue Service (2)

Schornagel, Henry, Director, Training and Coordination, Office of Audit, Law Enforcement Assistance Administration (2)

Schwartz, Walter, Procurement Liaison Auditor, Defense Contract Audit Agency

Sobota, Edward, Director of Finance, The General Council on the Aging

Spangler, Richard L., Assistant Director, Eastern Training Center, Small Business Administration

Sparks, Joseph, Audit Manager, Office of Audit, Law Enforcement Assistance Administration

Speshock, Edward, Management Analyst, Office of Management and Budget

Spory, Eugene, Program Manager, Law Enforcement Assistant Administration

Stearns, Richard A., Chief, Employee Development Division, Department of Commerce (5)

Stepnick, Edward, Director, Audit Agency, Department of Health, Education and Welfare

Stevenson, W. Schyler, Chief, Systems Development, Environmental Research Laboratories, Boulder, Colorado (2)

Stunder, William, Director, Policy and Plans Division, Office of Inspector General, Department of Housing and Urban Development

Sussman, Charles, GAO Liaison Officer, Office of Inspector General, Department of Housing and Urban Development

() Years of participation.

APPENDIX V continued

Szpanka, John R., Deputy Director, Office of Audit, Department of Commerce

Teitelbaum, Louis N., Assistant Director, Audit Operations, Office of Inspector General, Department of Housing and Urban Development (4)

Thomas, James B., Jr., Assistant Director, Bureau of Accounts, Interstate Commerce Commission

Todd, William R., Assistant Regional Inspector General for Audit, Department of Housing and Urban Development

Trubo, George, Director, Office of Inspection and Review, Law Enforcement Assistance Administration

Uhlig, Carl E., Manager, East Coast Center, Postal Management Institute, U.S. Postal Services (3)

Uyeda, Susumu, Co-Chairman, Interagency Task Force on Grant Standardization Study Team

van Roijen, Robert D., Jr., IBM Marketing Representative to Departments of Commerce, Labor, and Housing and Urban Development

Wallace, Fountain L., Supervisory Auditor, Office of Audits, Department of Commerce (3)

Welker, Robert A., Deputy Director, Internal Audit Division, Small Business Administration (3)

White, Joseph L., Deputy Director, Administration of Justice Division, Ohio Department of Economic and Community Development

Wilburn, Arthur J., Chief, Management Division, Defense Contract Audit Agency (5)

Williams, Larry, Supervisory Auditor, Law Enforcement Assistance Administration (2)

Wolff, George J., Chief, State and Local Branch, Division of Cost Policy and Negotiation, Department of Health, Education and Welfare (3)

Woodbury, Maynard, Director of Internal Audit Policy Division, Office of the Secretary of Defense

() Years of participation.



Mrs. Shirley Wellman is shown with her latest painting one of many which grace the walls of the Center

The Center Director is shown presenting the "Presidential Award" to Harry P. Kromer for his diligent and untiring efforts as Secretary of the Montgomery-Prince George's Chapter of FGAA.



OPERATIONAL AUDITING

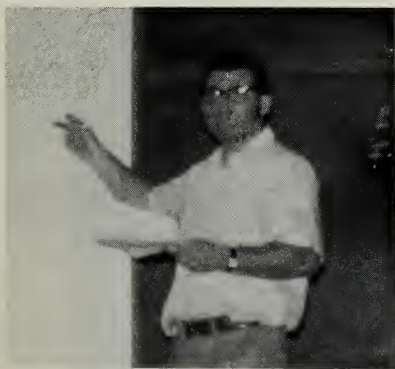
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Instructors: Al Jantz, Regional Inspector General for Audit, Department of Housing & Urban Development and James B. Thomas, Jr., Assistant Director, Bureau of Accounts, Interstate Commerce Commission. Subject: Execution of the Audit Program and Management of the Audit



Instructor: John R. Szpanka, Deputy Director, Office of Audits, Department of Commerce. Subject: Pre-Audit Planning



Instructor: Jack Paternaster, Chief Auditor, Inter-American Foundation. Subject: Performing Surveys and Preparing Audit Programs



Simultaneous Interpreters Jose De-Seabra (left) and Theodore E. Herrera (right), Department of State, shown translating instructor oral presentations

PRINCIPAL OFFICIALS



Secretary of Commerce Frederick B. Dent points to the camera during the swearing-in ceremonies of Assistant Secretary for Administration, Henry B. Turner. Mrs. Turner is shown holding the Bible while their youngest daughter Nancy is awed by it all.



Guy W. Chamberlin, Jr., Deputy Assistant Secretary for Administration



As outgoing President of the Montgomery-Prince George's Chapter, FGAA, the Center Director, Andy Platt is shown passing the gavel to his successor, Joseph Modafferi.

APPENDIX VI

PRINCIPAL OFFICIALS OF THE INTERAGENCY AUDITOR TRAINING CENTER Administrative Direction

Henry B. Turner
Assistant Secretary for Administration
Guy W. Chamberlin, Jr.
Deputy Assistant Secretary for Administration
Elwood A. Platt
Director, Interagency Auditor Training Center

Representatives of Sponsoring Agencies

Sidney S. Baurmash
Director of Audits, Department of Commerce
Daniel R. Dambrauskas
Acting Associate Director for Municipal Audit and Inspection, District of
Columbia Government
Jack Lobb
Auditor, Program Review and Audit, Office of Field Operations, Department
of Labor
Leonard H. Greess
Deputy Inspector General, Department of Agriculture
Curtis W. Christensen
Acting Chief, External Audit Division, Office of Economic Opportunity
J. Leonard Mazur
Staff Development and Training Officer, Office of Inspector General, Depart-
ment of Housing and Urban Development
Chris S. Peratino
Director, Office of Audit, Smithsonian Institution
Henry Schornagel
Director, Training and Coordination, Office of Audit, Law Enforcement As-
sistance Administration
John Paul Soden
Executive Officer, Office of Audits, Department of Transportation
Hubert A. Smith, Jr.
Office of Audit, U.S. Postal Service
James L. Stennett
Senior Audit Manager, Audit Office, National Science Foundation
Robert A. Welker
Deputy Director, Internal Audit Division, Small Business Administration



INTERAGENCY AUDITOR TRAINING CENTER CREED

The students who come to the Center for training or those who write or telephone us are the important people in our work.

They are not dependent on us—we are dependent on them.

They are not an interruption of our work—they are the purpose of it. We are not doing them a favor by serving their training needs—rather they are doing us a favor by giving us the opportunity to do so.

Students who come to us are not outsiders to the Center—they are part of it, for we exist solely to serve their training needs.

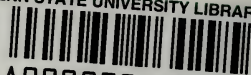
Students are not cold statistics—they are flesh and blood human beings with feelings and emotions like our own. We would like to treat them as we would like to be treated.

The Department of Commerce, the Interagency Auditor Training Center, and I welcome their participation and sincerely hope that their association with the Center will always be pleasant, stimulating, and will enhance their personal and professional development. To this purpose, I am dedicated.

Woodward B. Platt
Director



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